
STATUTORY INSTRUMENTS

2006 No. 3237

**The Stamp Duty Land Tax (Variation of
the Finance Act 2003) Regulations 2006**

Variation of the Finance Act 2003

- 2.—(1) Part 4 of the Finance Act 2003 is varied—
- (a) in its application to land transactions which are scheme transactions, within the meaning of the new section 75A set out in paragraph 1 of the Schedule to these Regulations, in accordance with that paragraph (which inserts new section 75A and provides for the charge in respect of those transactions to be computed by reference to a notional land transaction), and
 - (b) in its application to land transactions involving a partnership, in accordance with paragraph 2 of the Schedule to these Regulations.
- (2) In these Regulations—
- (a) expressions which are used in Part 4 of the Finance Act 2003 have the same meaning in the Schedule as in that Part; and
 - (b) “the relevant time” means 2 p.m. on 6th December 2006.